



The Bulletin



East Bay Association of Enrolled Agents
*To Enhance and Protect the Professional, Economic, and
Educational Interests of all Enrolled Agents*

October 2008

NEXT MEETING Wed, October 15, 2008

Place: **DUBLIN Radisson Hotel**

(go to http://www.radissondestinationguide.com/location/Map.process/OID_EB39EA2D/?hotelCode=CADUBLIN)

4:30 Board Meeting

6:15 Networking

6:45 Dinner Buffet

7:15 Program: **"International Issues"**

Cost: \$35.00 with reservation by Friday October 10
\$45.00 with reservation after deadline

Sign up online at:

<https://www.123signup.com/calendar?Org=ebaea>

(please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaean@ebaean.org (preferred) or call 800-617-1040.

October Topic: "What's Hot in International Tax Compliance for Individuals"

Speaker: Carlos Zepeda, IRS

By Cherry Comstock, EA, Program Chair

This month should prove to be full of information! We are all going to get updates on the issues that face our clients with regard to international tax compliance. Our speaker presented this topic at the IRS National Tax Forum and the response to the topics and our speaker's expertise had questions going on two hours after the close of his presentation. Our speaker made himself available to all who needed help.

Carlos Zepeda is a Senior Policy Analyst with the International Office of the IRS. Among other international program assignments, Carlos handles foreign earned income exclusion matters and has principal oversight responsibility for the individual expatriation program.

Prior to joining International, Carlos held various senior manager positions within the IRS, including

Territory Manager for Stakeholder Partnerships, Education and Communication, Chief of the former Northern California District Office Research and Analysis office, and Revenue Agent Group Manager. Carlos is a graduate of California State University, Sacramento. Your attendance at this presentation will be well worth your time.

PRESIDENT'S MESSAGE

by Peggy Hall, EA

My fellow busy EAs. Aren't we in a wonderful profession? Work hard and play hard. Ask not what you can do for the IRS, but what you can do for your clients. Ask not what your Chapter can do for you but what you can do for your Chapter. This brings me to the topics for this message: client service and Chapter activities.

My next President's message will be about client service. I would like you to email me halloftaxes@hotmail.com your ideas on "What do my clients want in a nutshell?" and "How I retain my clients?" For example, my clients want to know I welcome their questions and will always respond in a timely matter. When I am out of town my employee (my husband) will check my emails for important client messages and either relays questions to me or replies that I will respond when I return from my travels. Another EA shared that for many of her clients she automatically files an extension if they have not been in; her clients appreciate that they have not been forgotten. I am sure there will be some great ideas I can share that may help other EAs, and especially those just developing their own practices.

I am not sure you all know that our Chapter this year has been plagued with illnesses. First, the President-elect developed health issues and had to refuse the position. So the 2nd Vice President gave up her summer dreams of hiking the Pacific Crest Trail and took on the position. Then our Tax Talk Chairperson who almost single-handedly ran our main fundraiser for the year had to step down because of illness. A Past President who was anticipating some time off from EBAEA stepped up to the plate to Chair the event and find other volunteers

to help. Now one of our Board of Directors, Dagmar Beard, EA, had to step down because of illness in her family. Immediately a very energetic EA, Patty Pringle, has agreed to take her position on the Board of Directors. Your Officers are trying to serve your needs, and are looking for your help and your feedback.

Our Board of Directors is exploring some opportunities to promote the name of Enrolled Agents. Remember it is the job of all of us to promote the designation of the EA. Take "If you pay taxes, you should know about Enrolled Agents" brochures and pass them out everywhere you go. These are available from CSEA at a nominal cost. Offer to speak at local service clubs and explain what we do. When explaining what an enrolled agent is, explain that an enrolled agent "performs CPR - consultation, preparation, and representation. Non-EA's can do CP, but not CPR. Just like you need full CPR for medical purposes, we want taxpayers to be able to have CPR for tax purposes." Then you can go into the federal license as our credential. Do not be shy; speak up about how you help your clients. Let the public know your heroic efforts to represent taxpayers.

Have you wanted to attend small group meetings or dinner meetings but have not found the time? Are you interested in networking with other EAs? Send me your email address (to halloftaxes@hotmail.com) and I will put together an email-networking group. You can ask questions and share with each other by email. I ask email questions of my breakfast group and have lots of answers to choose from. It is extremely enlightening and fun as well as another way to get involved in our Chapter.

Our new website is up and is waiting for you to explore. We want your input. Please contact the Chapter office, EBAEA@ebaea.org, 1-800-617-1040, with your ideas and comments. For the October dinner meeting bring noisemakers and party hats (especially Kim K., Jerrilyn, Kristy H. and Dick G.) TO CELEBRATE THE END OF TAX SEASON 2008. Bring your war stories.

ASK THE ATTORNEY

(Attorney Frank Acuña answers questions frequently asked by our clients (and us). These are general answers and are NOT legal advice. For clarification or other questions, contact Frank at (925) 906-1880 or at ohc@aclawnet.com)

How do the new Domestic Partnership laws affect my estate plan?

While there are significant benefits to same sex partners under new legislation, California domestic partnership does not apply to federal tax law or benefits. Furthermore, there is great confusion within California and in other states as to what a California domestic partnership means.

Domestic partners should not rely on registration alone to guarantee an inheritance or other rights. Just like married partners, domestic partners should create a complete estate plan, which may include premarital agreements, wills, trusts, and powers of attorney.

We have a trust, but recently refinanced our home. How can I tell if the house was returned to the trust?

A good attorney will ask their title company representative to check title for you. If necessary, he can create and record a deed for you to return your property to the trust, saving your estate the potentially high cost of a probate if the real estate is not in your trust at time of death.

NEW QUICKFINDERS AVAILABLE

by Diann Gross, EA

Attached is an updated order form which includes the new ***Premium Quickfinder Handbook*** and the new ***California Tax Quickfinder Handbook***. The EBAEA group discounted cost as noted on the order form will also include those books, and they will be delivered directly to you. **The Deadline is 12/1/2007.** Please FAX your orders early using the **special code: Q521 on the new QUICKFINDER order form attached to this newsletter.** If you already sent in your order, you should be contacted shortly by a *Thompson/Quickfinder* salesperson to advise you of the additional new books and to allow you to change your order if you wish. Questions? Call me at (925) 736-3853 *Voice/Fax.*

BULLETIN REQUEST

By Cherry Comstock, EA, Program Chair

Our bulletin is a tool for each of us. I look forward each month to the arrival of the newsletter. Discussions with Duncan have provided many jumping off points to, perhaps, add value to the content of the newsletter. Added value will require some input from membership. There are many areas that could interest each of us. We must collaborate in order to make this happen. I challenge each of you to contribute regularly to our Bulletin. Some types of contributions can be as simple as a new, useful internet link you found. Or maybe you attended a seminar or meeting for the first time and received some benefit (especially those "unexpected benefits.") Another good news item are the human interest side of your tax return, maybe even the "pro bono" work that you do because it's the right thing to do and don't think anyone is interested. Best of all, maybe you are trying something new. Whether you have positive or negative results, one of the greatest things about membership is we can all benefit from each other's experience. Give me some feedback. Let me know what you want. I will work with Duncan to assemble your ideas. Wouldn't it be great if Duncan had too much to print??? Email me at cherry@jettax.org or call me at 925-778-0281.

IRS PRIORITY TELEPHONE LINES

Practitioner Priority Service	(866) 860-4259
IRS Individual Tax Help Line	(800) 829-1040
Business & Specialty Tax Line	(800) 829-4933
e-Help (Practitioners only)	(866) 255-0654
Refund Hotline	(800) 829-1954
Forms & Publications	(800) 829-3676
National Taxpayer Advocate	(877) 777-4778
EFTPS	(800) 555-4477
TeleTax Topics & Refund Status	(800) 829-4477
Forms 706 & 709 Help Line	(866) 699-4083
Employer Identification Number	(800) 829-4933
Excise Tax & Form 2290	(866) 699-4096
Information Return Reporting	(866) 455-7438

More IRS info at www.irs.gov 2008 FTB Directory:
<http://www.ftb.ca.gov/forms/misc/1240.pdf>

PIA PUBLIC RELATIONS PROJECT

By Don Wayne, 2nd Vice President

The goal of our new public relations program is, "To enhance the visibility, recognition and preferred acceptance of EAs, Enrolled Agents as 'THE Tax Professionals' and to promote CSEA Members to the general public."

We have hired Trezek Public Relations to help us achieve our goal. As a first step, Trezek Public Relations will submit a proposal for a public awareness/branding plan outlining the elements of a sustained campaign to be implemented over a period of 12-18 months. In discussion with Peggy Hall EA, Lonnie Gary EA, and Don Wayne EA, there was agreement that to some degree the basis of the plan would benefit from the development of a brief survey of the EBAEA membership to ascertain interest in participation and to solicit material to be incorporated into the subsequent campaign plan. The draft of the survey will be ready for discussion at our next board meeting.

UNEXPECTED BENEFITS

By Cherry Comstock, EA, Program Chair

What would you give to pick someone's brain that has been in practice for forty plus years? The September 2008 CSEA Board Meeting provided me with just such an experience! Our PAC chair, Gary McKinsey, EA, was such an enthusiastic leader that I couldn't help but smile every time he said anything at the PAC meeting Saturday morning. Later that day I was sitting in a lone chair, by myself, and Gary approached me. We began a conversation that covered so many bases. What a charming, generous man Gary is. He spent close to an hour just taking time to talk to a new face. Gary's outgoing spirit exemplifies that of all members in attendance, and this man has such a wealth of experience. My time at the meeting was greatly enhanced by this unexpected encounter. FYI, it was one of **many** unexpected encounters!! Our CSEA Board/Committee meet-

ings are open to all membership. At the same time as the board meeting, committee meetings also are conducted. The PAC Committee meeting is where I first encountered Gary. You are not only welcome, but also encouraged to attend these meetings. For my purpose, it was time well spent. My goal is to escort at least one person who has never attended to the January meeting. Will you join me in Sacramento? Email me at cherry@jettax.org or call me at 925-778-0281.

FLASH – FTB 9000 PROGRAM UNFUNDED

By George Crozier, EA

The FTB9000 program was eliminated from the budget. If taxpayers have already sent claims they may be contacting us about where their check is. The link <http://www.ftb.ca.gov/individuals/hra/index.shtml> has all the necessary information, but here is a short version.

For years the State of California has had a program to give some relief to both homeowners and renters who are either disabled or over the age of 62. There has always been a low income requirement. For 2008 that income threshold was \$44,096.

As a professional preparer, I found that many of my clients qualified, but most did not get a large enough amount of money to warrant charging them a fee to prepare this form (FTB 9000H or 9000R.) I was contacted by the local senior center about offering this through them, as their volunteer had passed away. For one season (starting July 1) I actually went to the senior center and prepared forms. This was a real hassle, as I had all the technology equipment (a computer, CFS Tax Tools, internet access and a printer) to do this more efficiently at my office, so for the last few years I have just registered as a volunteer site and the eligible people come to me. It generally takes 10 - 15 minutes to prepare the form and I felt it was part of my giving back to the community (from a selfish point of view - it also was during my quietest time period.) For 2007, my office prepared over 200 returns. This generates goodwill and has actually brought in some new clients.

For 2008 part of the budget crisis has been that this program was **not funded**. All of the forms submitted will be processed by the FTB and money will be sent *if* later funding is found. Thus far our office has filed over 125 of these forms AND we did a few 1040A for those who missed out on their "Bushy Bucks" (my name for the Stimulus Payment.)

(Note: The property tax postponement program <http://www.sco.ca.gov/col/taxinfo/ptp/index.shtml> is still "alive and well" according to the staff person I spoke to.)

PUBLIC INFORMATION AWARENESS

By Don Wayne, 2nd Vice President

Public Information Awareness (PIA) Objective: To enhance the visibility and recognition of Enrolled Agents as "The Tax Professional" (*continued...*)

Dagmar Bedard, our Chapter PIA Chair, has stepped down due health concerns with a member of her family. I am looking for a few volunteers to assist in our Chapter's PIA efforts for this coming year. We will be working to get our message out to the general public, to students, and to other professional associations throughout the areas we serve. Skills in speaking, writing, or editing would be useful but not required. For more information or to volunteer for the Committee, please contact me at (925) 472-0990 or Don@DonWayne.com. (You might just have fun!)

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, Bulletin Editor

To encourage more Members to use the Bulletin to fill their needs, we present the Bulletin advertising policy:

- 1) All Bulletin notices are run for a maximum of three months. If you wish to run a notice for a longer period, you must resubmit it.
- 2) Maximum notice size is 1.5 column inches. This equals a space one and one-half inches high by one column (3.5 inches) wide. The standard Bulletin font is Times New Roman 11 point.
- 3) The Bulletin Editor reserves the right to edit any notice for style, content and length.
- 4) All notices must be submitted (and payment received) by the 25th of the month prior to initial publication. Send the desired text to: bulletin@ebaea.org
- 5) Member notices seeking or offering employment, clients or EA-practice-related matters are run at no charge as a Member benefit. This includes an ad run by a firm which employs a Member. Member notices offering other services or products, and all non-Member notices are run at the standard fee of \$150 for the three-month insertion. The Bulletin Editor reserves the right to modify or reject any notice which, in the sole opinion of the Editor, violates any of the principles of EBAEA.

TOO MANY CLIENTS?

A good tax preparer & EA Candidate with a small locally owned tax practice is looking to buy Individual and Business clients. If you are looking to downsize or are not taking on any new clients, please contact Jeanine DiGiacomo @ 510-651-1811 or e-mail jeanine@affordabletaxservices.com

HELP AVAILABLE

EA seeking work as Independent Contractor in a busy EA or CPA office. Qualifications are:

- EA (6 years; 12 years total as tax preparer)
- QUICKBOOKS PRO ADVISOR (30 years accounting experience, 5 years as staff accountant with NYSE Company)
- REAL ESTATE LICENSE

email: Mary - tmeh@sbcglobal.net, phone: 510-785-4091

HELP WANTED

Accountant/Tax Preparer for 2008 tax season. Fast paced Walnut Creek CPA firm needs experienced tax preparer. Great place to work, pay commensurate with production and ability. Call 925-979-1099 or fax resume 925-979-1088.

HELP WANTED

I would like to hire an Enrolled Agent to work, part time to start, year around in Berkeley. Familiarity with Lacerte would be preferable. Wages are negotiable. Send resume email to: hyarmo@herb-yarmo.com.

HELP WANTED

Established and growing Tax Office located in Hayward seeking an experienced EA (5 years preferred) to work full time during tax season. May lead to part time after tax season. Knowledge of Lacerte preferred. Please provide a copy of your resume with cover letter and salary requirements to: Secure Taxes, Attn: Patty Pringle ppringle@yoursecuretaxes.com.

STILL TIME TO SAVE!

TAX TALK 2008 SEMINAR FEE WILL INCREASE AFTER 10/14 SO SIGN UP NOW

Tax Talk 2008 November 5th, 6th and 7th, at the Radisson Hotel in Dublin. Three days of quality education and updates, a total of 24 hours of continuing education including 2 hours of required ethics.

This year's seminar covers important topics that focus on current issues and will keep you informed on tax updates for the 2008 tax filing season.

Each day begins with continental breakfast. Lunch is provided and there are 3 selections daily. Snacks will be served during the afternoon break.

Wednesday morning begins with Mel Kreger and how to demystify Form 1041. Then in the afternoon Frank Acuna presents Trust Administration and Trust Funding. Then we end the day with the ever-wonderful Joe Calderaro solving all your weird IRS issues. Wine, soft drinks, and cheese will also be served.

Thursday brings Gary McBride and Tom Daley with an in depth analysis of the all important Federal and California updates. Gary and Tom will also bring us up to date on the hot topic of the "new foreclosure rules". This is an all day seminar. The day ends with vendor drawings.

Friday starts out with Lloyd Kendall on 1031 Concepts. Learn about exchange related issues. Late morning we have 2 hours of "required ethics" with Jim Southward and what the new Circular 230 changes mean to you. The day closes with Bryan Gates and on IRS due process and disclosing or using tax return information.

Please review the attached flyer for more details (including lovely lunch choices) and feel free to email bonniebuhnerkempe@comcast.net with any questions.

Small Group Tax Meetings

Antioch /Brentwood Fridays 8:00am
Brentwood Café, 8500 Brentwood Blvd, Brentwood
Ken Seamann EA (925) 634-8297

Danville Area 4th Tue 9:30am
Pascals French Oven, 155 Railroad Ave, Danville
Michael Power EA (510) 366-8836

Livermore Area Fridays 8:45am
Rock House Café on Portola Ave, Livermore
Richard Goudreau EA (925) 606-6672

Castro Valley 3rd Tue 8:00am
Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV
Dagmar Bedard EA (510) 537-3883

South Alameda County 1st Wed 9:30am
Dino's, 1 block W of I-880 on Industrial Blvd, Hayward
Sal Romo EA or Walt Thomas EA (510) 487-1691

Email-only Group as needed
Send an email to halloftaxes@hotmail.com
Peggy Hall EA (925) 388-1040

Want a group in your area? Contact any of the above leaders for advice and assistance.

PRACTICE PRESERVATION GROUP

By Linda Fox, EA, Practice Preservation Chair

Have you considered the following:

- If you were to become ill or disabled during tax season, would you have a need for tax help by competent Enrolled Agents?
- Do you have a spouse who has voiced concerns about the continuation for the business and/or income stream should an emergency develop?
- Would you be willing to give a three to four hour time commitment per week to aid in the preparation of returns for an ill or disabled Member Enrolled Agent?
- If being willing to give aid during an emergency was the cost of being able to receive aid during an emergency, would you be willing to participate?

Last year the chapter revived a program we had many years ago - The Practice Preservation Group. The purpose of this program is to provide assistance to members of the Chapter (and their families) should the member become incapacitated or die. The goal is to provide short term assistance so that the value of the practice is not lost.

To initiate a response, it is necessary that a participant, or a representative or survivor, knows to call the Chapter Office. The Chapter Office then contacts the Chair of the Practice Preservation Committee who organizes volunteer Enrolled Agents to do what they can to protect the practice. Volunteers are asked to provide 3 to

4 hours per week maximum and will be compensated at 50% of fees charged by the office.

Don't procrastinate another day. Download the forms and instructions from the Chapter Web Site or call the chapter office for forms and return the completed forms to the chapter office by January 31st. For more information call Linda Fox, EA at 925-846-5913.

COMPREHENSIVE CPE

Are you interested in enhancing our educational program with a full course of study in taxation? Do you know someone who could benefit from such a program? We are interested in your comments and suggestions...

Chapter member Ronald J. Hanson, EA (Danville) would teach and help launch the program through EBAEA. Mr. Hanson has been an enrolled agent since 1984, he has been in private practice since 1979, he holds current California College Teaching Credentials in accounting, and he has extensive experience teaching classes in accounting and taxation.

Program description: **A course of study in tax law, theory, practice and procedure covering individuals, partnerships, corporations, estates and trusts with emphasis on passing the IRS Special Enrollment Examination (SEE) and representing taxpayers before the IRS. 4 separate sections over a one-year period: 152 hours CPE credit for EAs, CTEC and other tax practitioners. Wed 6:00 PM to 9:50 PM.**

Section I: Tax Law: Individuals

Section II: Tax Law: Corporations, Partnerships, Estates & Trusts

Section III: Tax Law: Practice, Procedure and Representation

Section IV: Tax Law: Review and Prep for EA exam (Current SEE class offered by EABEA)

This will be open enrollment, so you can take one, some or all the classes, it's up to you and it's great for review, refresher, client problem solving, CPE credit and much more. The 38 class meetings are each designed to be mini-seminars, collectively making up a full course of study to become an Enrolled Agent. Please contact Ron directly with your comments and suggestions. Ronald J. Hanson, EA, taxhotline@comcast.net or (925) 736-4842.

CALENDAR OF EVENTS

October 2008

- 11** SEE Class part 3 (1/2)
@ Radisson Hotel, Regional St, Dublin
- 15** EBAEA Dinner Meeting: "International Issues"
@ Radisson Hotel, Regional St, Dublin
(Thank Goodness It's Over Day!)
- 17** Sonoma/Napa Mini: "Partner/S Corp Basis"
@ Jack & Linda's Country Café, Fairfield

- 18 SEE Class part 3 (2/2)
@ Radisson Hotel, Regional St, Dublin

November 2008

- 5,6,7 East Bay TaxTalk seminar
@ Radisson Hotel, Regional St, Dublin
- 14 Vern Hoven/Golden Gate Update
@ Crowne Plaza Hotel, Foster City
- 19 EBAAE Dinner Meeting: "Retirement Plans"
@ Radisson Hotel, Regional St, Dublin

December 2008

- 19 EBAAE Dinner Meeting: "Practice Potential"
@ Radisson Hotel, Regional St, Dublin

HMMMM...

34% of all farm subsidies are paid to farmers in just 10 congressional districts. There are 435 congressional districts in the USA. (CBO)

Americans reporting less than \$100,000 of AGI have an effective federal income tax rate of 8% (i.e., dividing their federal income tax paid by their AGI). Americans reporting at least \$100,000 of AGI have an effective federal income tax rate of 19%. (IRS)

HUMOR

A presidential candidate from a third party once described the two major political parties this way: "Republicans don't want anyone having more fun than they do, and the Democrats don't want anyone making more money than they do."

The latest twist on the Nigerian email scam:

SUBJECT: REQUEST FOR URGENT BUSINESS RELATIONSHIP

2008 - 2009 Board of Directors and Committee Chairs

Web Page <http://www.ebaea.org>

President: Peggy Hall EA 925-388-1040
1st VP: Walter Nygaard EA, etc 510-547-0440
2nd VP: Don Wayne EA 925-472-0990
Treasurer: Tim Hintzoglou EA 925-930-7737
Secretary: Gail Nanbu EA 925-943-3993
Immed Past Pres: Thomas Johnston EA 925-828-4500
Director 2008-2009:
Lonnie Gary EA, USTCP 650-559-5124
Patty Pringle EA 510-912-1682
Ravi Sundarraj EA 925-984-1219
Director 2008-2010:
Chris Christopherson EA 925-786-7660
Cherry Comstock EA 925-778-0281
Bob Olsen EA 925-837-8329
CSEA Directors: Walter Nygaard EA, etc 510-547-0440
Don Wayne EA 925-472-0990

DEAR AMERICAN:

I NEED TO ASK YOU TO SUPPORT AN URGENT SECRET BUSINESS RELATIONSHIP WITH A TRANSFER OF FUNDS OF GREAT MAGNITUDE.

I AM MINISTRY OF THE TREASURY OF THE REPUBLIC OF AMERICA. MY COUNTRY HAS HAD CRISIS THAT HAS CAUSED THE NEED FOR LARGE TRANSFER OF FUNDS OF 800 BILLION DOLLARS US. IF YOU WOULD ASSIST ME IN THIS TRANSFER, IT WOULD BE MOST PROFITABLE TO YOU.

I AM WORKING WITH MR. PHIL GRAMM, LOBBYIST FOR UBS, WHO WILL BE MY REPLACEMENT AS MINISTRY OF THE TREASURY IN JANUARY. AS A SENATOR, YOU MAY KNOW HIM AS THE LEADER OF THE AMERICAN BANKING DEREGULATION MOVEMENT IN THE 1990S. THIS TRANSACTIN IS 100% SAFE.

THIS IS A MATTER OF GREAT URGENCY. WE NEED A BLANK CHECK. WE NEED THE FUNDS AS QUICKLY AS POSSIBLE. WE CANNOT DIRECTLY TRANSFER THESE FUNDS IN THE NAMES OF OUR CLOSE FRIENDS BECAUSE WE ARE CONSTANTLY UNDER SURVEILLANCE. MY FAMILY LAWYER ADVISED ME THAT I SHOULD LOOK FOR A RELIABLE AND TRUSTWORTHY PERSON WHO WILL ACT AS A NEXT OF KIN SO THE FUNDS CAN BE TRANSFERRED.

PLEASE REPLY WITH ALL OF YOUR BANK ACCOUNT, IRA AND COLLEGE FUND ACCOUNT NUMBERS AND THOSE OF YOUR CHILDREN AND GRANDCHILDREN TO WALLSTREETBAILOUT@TREASURY.GOV SO THAT WE MAY TRANSFER YOUR COMMISSION FOR THIS TRANSACTION. AFTER I RECEIVE THAT INFORMATION, I WILL RESPOND WITH DETAILED INFORMATION ABOUT SAFEGUARDS THAT WILL BE USED TO PROTECT THE FUNDS.

YOURS FAITHFULLY MINISTER OF TREASURY
PAULSON

IRS Practitioner Panel: Phil Fiegler EA 510-530-1174

Communication Committee, (2nd VP)

Chair: Don Wayne EA 925-472-0990
Membership: Pam Bayer 925-356-5645
Membership: Clare Flores EA 510-785-8356
Membership: Marjorie Jones EA 510-785-8356
Outreach: Casper Chiang EA 925-202-8149
Public Affairs: Don Wayne EA 925-472-0990
Social Affairs: Patricia Gilchrist EA 925-833-8822
Practice Preservation: Linda Fox EA 925-846-5913
Disaster Services: Janet Bridges EA 510-505-0818

Education Committee, (1st VP)

Chair: Walter Nygaard EA, etc 510-547-0440
Tax Talk: Bonnie Buhnerkempe EA, etc 925-855-0829

Program: Cherry Comstock EA	925-778-0281	Financial Review: Dick Goudreau EA	925-606-6672
Bob Olsen EA	925-837-8329	Bylaws/SOP: Sal Romo EA	510-487-1691
Scholarship: Pam Bayer	925-356-5645	Budget & Finance: Walt Thomas EA	510-487-1691
Continuing Ed: Joanne Anderson EA	925-938-9086	Chapter Office: Lonnie Gary EA, USTCP	650-559-5124
Town Hall: Ravi Sundarraj EA	925-984-1219	Legislative: Chris Christopherson EA	925-786-7660
SEE Class: Thomas Johnston EA	925-828-4500	Nominating: Thomas Johnston EA	925-828-4500
Mini Seminar Team:		Strategic Advisory:	
VITA Team: Brian Pon EA, etc	510-849-4667	Bulletin: Duncan Sandiland EA, etc	925-691-1040
		Tax Agency Liaison:	
Administration Committee (IPP)		Volunteer Coordinator: Patty Pringle EA	510-912-1682
Chair: Thomas Johnston EA	925-828-4500		

EAST BAY ASSOCIATION OF ENROLLED AGENTS

30100 Mission Blvd, Suite 6
Hayward CA 94544
(800) 617-1040 or (510) 487-2063 fax (510) 487-1501
email: ebaean@ebaean.org

2008 VERN HOVEN UPDATE

Presented By

GOLDEN GATE CHAPTER
California Society of Enrolled Agents

November 14, 2008
8:00 AM - 5:00 PM
Crowne Plaza Hotel
1221 Chess Drive, Foster City CA 94404

FEE \$229 by Oct 14/ After \$259
Special price when registering also for Tax Talk

Contact: Bonnie Buhnerkempe 925-855-0829
Register online at: www.123signup.com/calendar?Org=ebaean

2008 TAX TALK

Presented By

EAST BAY ASSOCIATION OF ENROLLED AGENTS

Nov 5: Mel Kreger - My Very First 1041, My 2nd, & 3rd - 4 hrs
Frank Acuna - Trust Administration - 2 hrs & Tr Funding - 2 hrs
6:00 PM Tax Talk After Hours with Joe Calderaro

Nov 6: Gary McBride & Tom Daley - Federal /CA Update - 8 hrs
Including new foreclosure rules

Nov 7: Lloyd Kendall - 1031 Exchange Concepts - 2 hrs
Jim Southward - Ethics - 2 hrs
Bryan Gates - IRS Collection Due Process - 2 hrs &
Disclosing or Using Tax Return Information - 2 hrs

FEES

All 3 days

NAEA/CSEA Members \$499 by 10/14/08, \$529 after
Non-Members \$529 by 10/14/08, \$559 after

Any One Day

NAEA/CSEA Members \$199 by 10/14/08, \$229 after
Non-Members \$229 by 10/14/08, \$259 after
Lunch included

Nov 5, 6 & 7

8:00 AM - 5:00 PM

Radisson Hotel

6680 Regional Street
Dublin CA 94568

Contact: Bonnie Buhnerkempe at 925-855-0829
e-mail: bonniebuhnerkempe@comcast.net

Register online at: www.123signup.com/calendar?Org=ebaea

2008 TAX TALK

LUNCH MENU SELECTIONS

Wednesday:

New York Steak

Grilled New York Strip Steak topped with sautéed Mushrooms & Onion Strings and fresh seasonal vegetables

Chicken Piccata

Pan Seared & Lightly Floured, Sautéed in Butter with Lemon Juice, Capers and Cream, served with fresh seasonal vegetables

Eggplant Parmesan

Fried Breaded Fresh Eggplant with Marinara Sauce and Parmesan Cheese

Thursday:

Pork Loin Dijonaise

Marinated Pork Loin in a light Dijon Sauce with a hint of Honey and Tarragon, and fresh seasonal vegetables

Chicken Teriyaki

Marinated Grilled Chicken Breast brushed with a Teriyaki Glaze and garnished with Fresh Pineapple and Scallions, and fresh seasonal vegetables

Vegetable Lasagna

Layers of Pasta with Carrots, Spinach, Mozzarella and Parmesan Cheese

Friday:

Salmon

Grilled and topped with Béarnaise Sauce or Lemon Caper Batter, fresh seasonal vegetables

Chicken Dijonaise

Marinated Grilled Chicken Breast in a light Dijon Sauce with a hint of Honey and Tarragon and seasonal vegetables

Garden Vegetable Risotto

Mushrooms, Zucchini, Peppers in a White Wine Garlic, Vegetable stock & Saffron Sauce

2008 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By
**EAST BAY ASSOCIATION OF ENROLLED
AGENTS**

Part 3 -- Representation, Practice, Procedures

Dates: Oct 11, 18

CPE 12 hrs* *Take exam on Part 3.* *See pg 2 for CPE Info

Time: **Saturdays 9:00 AM to 4:00 PM** (Lunch is on your own)

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Instructors: Experienced Enrolled Agents & Former IRS Instructors

Class Fees:
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Register online at: www.123signup.com/calendar?Org=ebaea

Information: Tom Johnston at 925-828-4500 or taxtomea@comcast.net

Scholarships: See CSEA and NAEA Websites for information.

To apply for Enrollment: www.irs.gov/taxpros/agents

To schedule exam: www.prometric.com/irs

SOLANO-NAPA CHAPTER

CALIFORNIA SOCIETY OF ENROLLED AGENTS

INTRODUCES THE 4th ANNUAL

Solano-Napa Special Summer Mini Seminar Series

Partnership and S Corp Shareholder Basis

Presented by Alma Guenther, EA

Friday, October 17, 2008 9:00 am to 1:00 pm (C)

Basis is very important. The basis of a partner or shareholder determines what losses can be taken and what losses have to be suspended and carried forward to future years. It determines whether withdrawals and distributions are taxable or not. It determines the tax liabilities at time of liquidation and dissolution of the entity. Not taking into account your client's basis can drastically change the tax due on the client's personal return.

Each seminar offers four (4) hours of CPE
Jack & Linda's Country Café, 2390 N Texas Street, Fairfield, CA 94533

For more information contact: Anne Arms, 707-745-1040 or ArmsPnA@aol.com

Registration Form

**After deadline
price will be \$99 per session*

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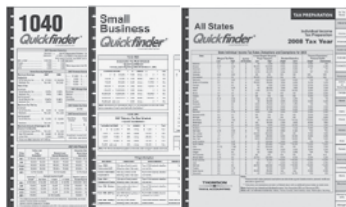
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